

Seven Columns of a tax Roll

By

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P.Cairo SR 3049,36/39

mid. of 2nd cent.

This part of roll, which contains seven columns of a tax-list, measures 63 cm width and 21 cm height, separated in four pieces with the following respective width: 10, 10, 17, 26 cm.¹ A part of it, which contained more than the half of the right-hand lower side of the first column and the left-hand margin of the second column, is lost. It is much damaged by worm-holes. In many places the surface is so rubbed that the letters have almost or have completely disappeared. The text is written on the back side by a very irregular cursive hand that the reading is difficult in some places. There are errors, sometimes uncorrected.

The recto side contains seven copies of hypomnemata regarding five different contracts drawn in Arsinoe in the seventh year of Antoninus Pius (4th June - 1st August 144 AD)². They were pasted together so that all the documents remain clearly readable. The right-hand side of each one was pasted on the empty left-hand margin of the following document, thus imitating the practice of the public notary's offices, where copies

1 This part of roll is participated by me in the 16th International Congress of Papyrology, s. Proceedings of the XVI Int. Congr. of Papyrology (ASP 23) 231-238.

2 The first hypomnema is the lease of a house (August 1st). The second and the third hypomnemata (2nd contract) are copies of the same lease of a clerous.

of all contracts were collected into *tomoi sygkollesimoi*.³

The seven columns are numbered from the 16th to the 22nd of a list of land-taxes in money: γεωμετρία, ναύβιον κατοίκων, (παραγωγή) έλαίας, άριθμητικόν κατοίκων, γραμματικόν φυλακιστών.⁴ The names do not follow alphabetical, therefore, it is probable that the list is topographical compiled. Nine taxpayers⁵ are known to us from tax-lists of Theadelphia from the middle of the second century AD (P.Col. V, 160-61 AD; BGU IX, 166-67 AD). Three infrequent names: Πάπος κοσμο(ής) (col. 17.1), Στατίλλις (col.18.5) Φλαβία 'Αντωνίνα (col.19.19) occurred only in the mentioned lists of Theadelphia; cf. P.Col.V 1b.61,67,77 respectively. Other three names in col.17: Χαρίτιον Χαί-

The fourth and the fifth hypomnemata (3rd contract) contain the offer to sublease one year's harvest of dates and olives (4-23 June). The sixth hypomnema (4th contract) is a lease of land, and the last document (5th contract) concerns the lease of a house. These documents are published by me in ZPE 50,1983,73ff.

3 For the interpretation whether the documents were pasted together in the office of the scribe in Arsinoe in order to keep a convenient record or just for recycling see the literature in note 1 and 2.

4 On these taxes see S.Wallace, *Taxation in Egypt from Augustus to Diocletian*, New York 1969, pp.47-55, 59-61, 61f. and 379-81, 176-180, 277f. respectively.

5 Seven tax-payers are mentioned in col.17.1,2,4, 7,9,10,17 and two in col.19.5,19.

ρᾶ (7), Χαρίτων Ἀφροδ() (9), Σεύθης Πάπου (10) occurred together in line 42 of BGU IX 1896, which is also topographical compiled. This fits to the fact that most papyri of the group nr. 3049 of the Special Register are from Theadelphia.⁶ Hence papyri which were originally written in the office of a scribe in Arsinoe were reused by a tax-official at Theadelphia. A tax-list on reused papyrus could not be transmitted to the strategos. This list is the rough copy, which the tax-collector retained for himself.

Our tax-list may provisorily be assigned to the years after 155 AD, since the texts on the recto are all from 144 AD and such a tomos would be ready for recycling after 10 or 15 years.

6 This part of roll is conserved together with a large group of papyri which had been brought to the Egyptian Museum in Cairo on June 26, 1927. Most of these papyri found in Theadelphia, a few in Karanis and Oxyrhynchos.

[ι]ς

Πουλῆμις γυ(μνασ)αρχος) κ(ατ)οί(κων) [χ(αλκοῦ)] [γεω(μετρίας) (δρ.) ιη (τετρώβολον) (ἡμιωβέλιον) Πανδ() κω() ἐλαί(ας) χ(αλκοῦ) Βον[± 5] κε..

space of one line

4 καιρήμων [] εομα[
 Οἴκου() Πτολεμαῖ[ου ...] χ(αλκοῦ) Βσ
 Α[]σις Ἡράκλει[± 4 χ(αλκοῦ)] υοε
 Η[...]η Κ[± 10] χ(αλκοῦ) υοε
 8 Διδυμ[± 10] κ(ατ)οί(κων) χ(αλκοῦ) [
 Ἀπολλώνιο(ς) [± 9] χ(αλκοῦ) σ[

space of three lines

Η[] []δ() Χ[
]νη[
 12 []μις Σουλ() [
 Ἐλένη Πτολε() [
 space of two lines

Ἐκύσεις Φ[α]σεῖτος [
 Ταμύσθα Ἀματίου [
 16 Ὠριγένης Ὠριγένου [
 Ἄμμων Ἄμμωνίου

On the left margin remain some traces of letters from the preceding column.

3 κω(): one may expect either κω(μογρατεύς) or κω(μάρχης) rather than abbreviated father's name, cf. 1.1; col.17.1; 20.1. ἐλαί(ας) or ἀλη().

ιζ

Πάπος κοσμητ(ής)

Πτολεμαῖς Διον(υσίου) [.] [± 3] ν
Space of one line

'Ηρωνᾶς Σούλεω(ς)

- 4 'Ασκλητάριο(ν) "Ηρω[νος] κ(ατ)[οί(κων)] χ(αλκοῦ) ω,
γεω(μετρίας) [.] [.]
Space of five lines

Κατ

- 8 Ἐαρίτιον Χαιρᾶ κ(ατ)οί(κων) χ(αλκοῦ) [.]
'Απία Πάρωνο(ς) ἐλ(αίας) χ(αλκοῦ) υ [.]
Χαρίτιον 'Αφροδ() κ(ατ)οί(κων) χ(αλκοῦ) [.]
Σεύθης Πάπου ἐλ(αίας) χ(αλκοῦ) [.]
'Απία [.] [.] ου γεω(μετρίας) (δρ.) [± 4] χ
12 'Ισαροῦ[ς] 'Ακοῦτ(ος) γεω(μετρίας) [± 4] η
Φιλιπποῦ(ς) Τιμοκλ(οῦ) [± 4 γε]ω(μετρίας) (δρ.) η
Κηνᾶς Εὐδαί(μονος) .. ηζ [± 4] χ.
ἐλ(αίας) .. [± 4] (δρ.) η
16 'Ισιδ() 'Αλεξανδ() γεω(μετρίας) (δρ.) τυ [± 3]
χ(αλκοῦ) σοε
Πτολεμαῖς Σουχᾶ κ(ατ)οί(κων) χ(αλκοῦ) τ [± 4] .

1 Πάπος κοσμητ(ής) is an infrequent name and occurs elsewhere only in a tax-list from Theadelphia; cf. P. Col. V 1b.61 (160-61 AD).

2,4 Ptlemais daughter of Dionysios and Asclatarion daughter of Heron occur also in P.Col.V 6.109, 107 respectively.

7,9,10 Charition daughter of Chairas, Charition daug-

hter of Aphrod() and Seuthes son of Papos occur together in one line of a tax-list from Theadelphia; cf. B GU IX 1396.42 (166-67 AD).

17 Ptolemais daughter of Souchas occurs in both BGU IX 1398.171 and P.Col.V 6.108.

ιη

Πλουτίων

Ζωίλος Ἀπολλωνίου(υ) κ(ατ)οί(κων) χ(αλιοῦ) ω,
γεω(μετρίας) (δρ.) ν, ἀριθ(μητικοῦ) (δρ.) ι

4 Ὀλυ() ἡ καὶ Φιλιπποῦς κ(ατ)οί(κων) χ(αλιοῦ) ξα,
ἐλ(αίας) χ(αλιοῦ) .[.]..

Στατ(λλ)ις

Ἀφροδις() {Δ} [[Πτολ]] Μύσθου κ(ατ)οί(κων) χ(αλιοῦ) ...
γεω(μετρίας) (δρ.) λα (διώβολον) ...

space of six lines

8 ... [± 4]
Ἡρακλειδ() [δ] καὶ Ἡρακ κ(ατ)οί(κων) [χ(αλιοῦ)]
Ἡρακλειδ[± 4]...

θ ... [.] [.]^θ [.] ...
12] [.] ... Ἡρακ() ἀριθ(μητικοῦ)] ..
]ε ν(αυβίου) φξε

space of four lines

[± 8] Κλαυ() δ καὶ Ζωιλ() ἀριθ(μητικοῦ)
[± 3] χ[± 4] ἐλ(αίας) χ(αλιοῦ) Βφ
16 [.] σα[..] Ἀσηληπιαδ() κ(ατ)οί(κων) χ(αλιοῦ) Βφι
κ(ατ)οί(κων) χ(αλιοῦ) σοε

2 Zoilos son of Apollonios occurs in P.Col.V 6.100, where the father's name is in deletion.

4 χ() ξα: χ() is written above the line. ξα is an irregular number, because copper drachmae are ordinarily calculated in units of 5.

5 Statillis is an infrequent name but occurs in P.Col.V 1b.67.

ιθ

- 'Απολλανᾶρις 'Αρμωτ[
 'Αρτέμις 'Απολλινα[ρίου
 Μεγχιῆς Πτολε() κ(ατ)οί(κων) χ(αλκοῦ) [
- 4 "Ἡρων "Ἡρωνο(ς) κ(ατ)οί(κων) χ(αλκοῦ) [.
 Ταμύσθα Σουχίλωνος [± 6] (ἡμιωβέλιον)
 Φιλίπ[.] Πρωτα[± 6] (δρ.) η (ἡμιωβέλιον) (δ(χαλκον)
 [.] β[. .] Διεύχο(υ) [± 6 (δρ.)] η (όβολός?)
- 8 [± 7] β[] τ[± 7] ε[
 [± 8] (δρ.?) τκε[
 Ἰον[.] πιας υιζ[± 7] κ(ατ)οί(κων) χ(αλκοῦ) Εφ,
 υ(αυβίου) [] ν .. ξδ[
- 12 Σωιδῶς 'Αλη() [
 'Αμμωνάριον 'Αλη() [
 .. [.] .. ε[] .. (δρ.) [
- οί τοῦ Σωτηο()
- 16 Μ[α]ρκ() Δομε() κ(ατ)οί(κων) χ(αλκοῦ)
 Ταμύσθα ἰύσθο(υ) [
- Κλαυδία
 Φλαβία 'Αντωνίνα [
- 20 ἀριθ(μητικοῦ) κ(ατ)οί(κων) [
 αυτ η [

5 Tamystha daughter of Souchion occurs also in P.Col. V 1 verso 6.20.

19 Phlabia Antonina is an infrequent name and occurs elsewhere only in P.Col.V 1b.77.

κ

Δίδυμος ούσιαν(ός)

Ζωῆς Σαραπίων(ος) κ(ατ)οί(κων) χ(αλιοῦ) υ, ἐλ(αίας)
χ(αλιοῦ) []ν

Ἡρωδιανός(ς)

4 Κάρος Ἄνουβάνο(ς) [κ(ατ)]οί(κων) χ(αλιοῦ) υ
Ζωῆς Διδύμου κ(ατ)οί(κων) χ(αλιοῦ) ρν
Ὀλβανός Ὀρσεν() κ(ατ)οί(κων) [χ(αλιοῦ)] τε

Πασίων

8 Σωκε[ύς] Σαράμμων(ος) κ(ατ)οί(κων) χ(αλιοῦ) σ
Τιμοκράτ(ης) Ὀρσεν() [± 5] κ(ατ)οί(κων) χ(αλιοῦ) ...
ν(αυβίου) ρμε [...]. . ε

space of one line

[] υκων ἐντ() τα[]

12 [± 5] ἠ καὶ Λυσι[± 4] κ(ατ)οί(κων) χ(αλιοῦ) σ
Εὐδαιμονίς [± 4] ου κ(ατ)οί(κων) χ(αλιοῦ) ροε,
[ἐ]λ(αίας) χ(αλιοῦ)[

θαρ[...]. Ἡρακλειδ() κ(ατ)οί(κων) χ(αλιοῦ) σκε,
16 ἐλ(αίας) χ(αλιοῦ) []ν

Νεβσῶ(σις) Μυσθ[αρ]ίων(ος) γεω(μετρίας) (δρ.) ιβ
(τοιῶβολον)

Τασουχάριο(ν) Ἡρακ() (δρ.) ιθ (ἡμιωβέλιον)

Θαυβάριο(ν) Ἡρακ() γεω(μετρίας) (δρ.) ις (τοιῶβολον)

20 Θαυβάριο(ν) Πνεφ() γεω(μετρίας) (δρ.) ε (ήμιωβέλιον)
 'Αφροδοῦς Πτολ() γεω(μετρίας) (δρ.) ιβ (τριώβολον)
 'Αφροδ() Θεογί(τνος) (όμοίως) (διώβολον) (δ[χαλκον)
 Θαρα() 'Αφροδισί(ου) (όμοίως) ζ (τετρώβολον?)
 (ήμιωβέλιον)(δ[χαλκον) α [± 3] λε

Χαρίτων Ενεῦτ(ος)

'Αθηνάοιο(ν) 'Ηλιωδ(ωρου) κ(ατ)οί(κων) χ(αλκοῦ) σ
 'Απία κυριακοῦ γεω(μετρίας) (δρ.) α (διώβολον)
 (ήμιωβέλιον)

3,7 Hardianos (1.3) and Pasion (1.7) are connected with the following names (1.4, 8), as if they were related.

11 εντ() probably έντ(ασσεῖν).

22,23 On the left margin parallel to 1.22,23 are some letters in deletion.

κα

'Αλίγη Ζώιλου κ(ατ)οί(κων) χ(αλκοῦ) Δυιε
 Δνηήτριο(ς) Μενου() γεω(μετρίας) (δρ.) ις
 Πα[τρωνοῦς 'Ηρακλείδ(ου) ἀριθ(μητικοῦ) (δρ.) ιθ
 (ήμιωβέλιον,
 space of four lines

4 'Αφρ[± 4] κ()

ΗΓ... κ(ατ)οί(κων) χ(αλκοῦ) σ

space of one line

Λ[± 4]δ...[

[± 9]...[

space of one line

8 Α[.]μ.α.[

[.]φ[.]σ... λι() κ(ατ)οί(κων) [χ(αλκοῦ)] τ

[± 5]χ. ε[.] κ(ατ)οί(κων) χ(αλκοῦ)] υ

[± 4]μενου... κ(ατ)οί(κων) χ(αλκοῦ)[

12. Ζ[ω]ίλο(ς) Πτολεμ() κ(ατ)οί(κων) χ(αλκοῦ) τ

[.]... Πολυδίω(νος) ἐλ(αίας) χ(αλκοῦ) Β

space of two lines

Πα[± 4] 'Αφροδ[

[± 5]η ἡ καὶ Σαμβ() κ(ατ)οί(κων) χ(αλκοῦ) ψμ

3 Patronous son of Heraclides occurs also in P.
Col.V 6.23.

κβ

"Αρπαλος 'Ηρακλείδου

Νεμεσίαινα Μαρ() κ(ατ)οί(κων) χ(αλκοῦ) ρ, ἐλ(αίας)

χ(αλκοῦ) σζε

Διδύμη Ανκάρ(ι)ο(υ) γεω(μετρίας) (δρ.) ιη

space of one line

4 Κάστωρ 'Ορσεν() Σεβ() Παμφιλ()

'Αταρίας Διοσκ() κ(ατ)οί(κων) χ(αλκοῦ) υ

space of one line

Διδύμη Διοσκόρου

- 8 Θαισάριο(ν) Ἡρωνος κ(ατ)οί(κων) χ(αλκοῦ) ρ
 Ἰραβίων [Ἡρωνος] Πτολε() κ(ατ)οί(κων) κ(αλκοῦ) τν
 Φιλουμένη Νύσθου κ(ατ)οί(κων) χ(αλκοῦ) τ[]
 Διδυ() Διοσκόρο(ν) γεω(μετοίας) (δρ.) ις

space of two lines

Εὐδαίμων Πτολεμα<ί>ου χ() γρα(μματικοῦ) φυλ(ακτιῶν)
 (δρ.) γ (ἡμιωβέλιον)

- 12 Ἑλένη Πτολεμαίου ἐλ(αίας) χ(αλκοῦ) υ
 Καινή Σαυβᾶ κ(ατ)οί(κων) χ(αλκοῦ) ρ
 Σαυβᾶς Ἀκάμαντος ἐλ(αίας) χ(αλκοῦ) τη
 Ἑλένη Νυσθαρίωνος γεω(μετοίας) (δρ.) ιβ
 16 Ἑλένη Πτολεμαίου γεω(μετοίας) (δρ.) ι
 Χάρης Χάρτος ἀριθ(μητικοῦ) (δρ.) ις (ἡμιωβέλιον)

8 Πτολε() is written above the deleted father's name Heron.

11 χ() γρα(μματικοῦ) φυλ(ακτιῶν): χ() has no helpful suggestion, but it occurs in the tax-rolls of Karanis in the collection of the University of Michigan before the payments of the poll-tax, when these payments are complete and not in instalments, see Wallace, Taxation 416. γρα(μματικὸν) φυλ(ακτιῶν) may have been assessed upon the ownership of land rather than the land itself, see Wallace, *ibid.*, 277f.

14 ΗΙΓ is written in the left-hand margin parallel to l.14

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